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To Congresswoman Debbie Stabenow:

This letter is in regard to the proceeding(s) that took place in United States Bankruptcy Court, Southern District of New York, One Bowling Green, New York, New York, 10004-1408, in the Honorable Robert D. Drain's courtroom, on Friday, October 26, 2007, at approximately 10:30 A.M., Eastern Standard Time (EST).

I've been told by various interests, and at various times over the past few months, to contact my elected representatives, so this is, in fact what I'm doing to make you (plural; i.e., *collectively*) aware of some of the antics being perpetrated by the united states judicial system, and certain attorneys-at-law.

I'm also including a letter being sent to *TRW Automotive*, an LLC, or Limited Liability Company, both in the state of Michigan, and in the state of Ohio, if their web-site is any indication.

The incidents in the aforementioned court proceedings are the result of many things, which I will attempt to break down in a somewhat "chronological order" so that it can be discerned how the circumstances I'm referring to came about.

Firstly, leaving any thing else out, the circumstances start with a company or corporation in the private sector (which, for purposes of discussion here, includes *Delphi Corporation*, *General Motors Corporation* ("GM"), and *TRW Automotive* and/or *TRW Chassis Systems*, although there are no issues currently with *TRW*, as I'm sure their attorneys are bright enough to be able to read, understand, and follow the laws pertaining to the current situation), acting as a federal "withholding agent" as defined in 26 U.S.C. §§5005, 6051(a), and Chapter 3, §§§§ 1441, 1442, 1443, and 1461, without any statutory authority to do so. They also erroneously believe that they are a federal "employer" as defined in section 3401(d) of 26 U.S.C. They are not. They are an "LLC," or Limited Liability Corporation, chartered exclusively through the laws of the state of Michigan, and subject thereto. In other words, they can't wear two hats.

Here is how the "employee" definition is described in the Federal Register of Tuesday, September 7, 1943 (page 12267):

> SUBCHAPTER D- COLLECTION OF INCOME TAX AT SOURCE OF WAGES
> SEC. 1621. DEFINITIONS
> As used in this subchapter--
> * * * * *
> (c) Employee. The term "employee" includes an officer, employee, or elected official of the United States, a State, Territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation. *I.R.C.*
> * * * * *
> § 404.104 Employee. The term "employee" includes every individual performing services if the relationship between him and the person for whom he performs such services is the legal relationship of employer and employee. The term specifically includes officers and employees whether elected or appointed, of the United States, a State, Territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. *Fed. Reg.*

Plainly, this definition has always covered federal workers as discussed above, and only such workers. As to "withholding agreements" as defined in 26 U.S.C. § 3402(p):

(p) Voluntary withholding agreements. (1) Certain Federal payments. (A) In general. If, at the time **a specified Federal payment** is made to any person, a request by such person is in effect that such payment be subject to withholding under this chapter, then for purposes of this chapter and so much of subtitle F as relates to this chapter, such payment shall be treated as if it were a payment of wages by an employer to an employee.
(B) Amount withheld. The amount to be deducted and withheld under this chapter from any payment to which any request under subparagraph (A) applies shall be an amount equal to the percentage of such payment specified in such request. Such a request shall apply to any payment only if the percentage specified is 7 percent, any percentage applicable to any of the 3 lowest income brackets in the table under section 1(c), or such other percentage as is permitted under regulations prescribed by the Secretary.
(C) Specified Federal payments. For purposes of this paragraph, the term **"specified Federal payment"** means -
(i) any payment of a social security benefit (as defined in section 86(d)),
(ii) any payment referred to in the second sentence of section 451(d) which is treated as insurance proceeds,
(iii) any amount which is includible in gross income under section 77(a), and
(iv) any other payment **made pursuant to Federal law** which is specified by the Secretary for purposes of this paragraph.
(D) Requests for withholding. Rules similar to the rules that apply to annuities under subsection (o)(4) shall apply to requests under this paragraph and paragraph (2).

(2) Voluntary withholding on unemployment benefits. If, at the time a payment of unemployment compensation (as defined in section 85(b)) is made to any person, a request by such person is in effect that such payment be subject to withholding under this chapter, then for purposes of this chapter and so much of subtitle F as relates to this chapter, such payment shall be treated as if it were a payment of wages by an employer to an employee. The amount to be deducted and withheld under this chapter from any payment to which any request under this paragraph applies shall be an amount equal to 10 percent of such payment.

(3) Authority for other voluntary withholding. The Secretary is authorized by regulations to provide for withholding -

(A) from remuneration for services performed by an employee for the employee's employer which (without regard to this paragraph) does not constitute wages, and

(B) **from any other type of payment with respect to which the Secretary finds that withholding would be appropriate under the provisions of this chapter,**

if the employer and employee, **or the person making and the person receiving such *other type of payment***, agree to such withholding.* Such agreement shall be in such form and manner as the Secretary may by regulations prescribe. For purposes of this chapter (and so much of subtitle F as relates to this chapter), remuneration or other payments with respect to which such agreement is made shall be treated as if they were wages paid by an employer to an employee to the extent that such remuneration is paid or other payments are made during the period for which the agreement is in effect. ***[I'm going to help everyone out here with this one. Most Americans, working in the private sector and finding out that they're not legally liable or obligated for the income tax as having no nexus or federally connected taxable activity, would not "agree" to have any portions of their paychecks or "any other type of payment" subjected to "voluntary withholding." Also worthy of note is the fact that the Secretary has not prescribed for voluntary withholding agreements any regulations in any manner relating to the form of such agreement. – S.R.]**

The above cited authorities indicate there can be no Mandatory Voluntary Withholding Agreement, absent any statutory authority, for anyone working in the private sector. The use of a ***Form W-4*** would ***ONLY*** apply to Federal Companies/Contractors – "Employers" and to Federal Workers – "Employees."

The **FEDERAL REGISTER, Wednesday, September 11, 1946, page 177A-39** says exactly that:

> ***Form W-4.*** Employee's withholding exemption certificate. This is an exemption certificate to be filed by the employee with the employer at commencement of employment or to reflect change in withholding exemption status.

By the way, before such codes can have applicability to any particular class of Citizens, among the union American States, an implementing regulation must be published in the **FEDERAL REGISTER**, pursuant to the ***Federal Register Act*** [**60 Stat. 237, 6/11/46, 44 U.S.C, 1501 et seq.**]. This Act requires that any act, order, regulation, rule, or notice issued, prescribed or promulgated by any federal agency, *having applicability to the general public* must be published in the **Federal Register**, before it has any force of law, and before any Citizen can be adversely affected by such document. **5 U.S.C. Sec. 553(b)** and **(d)** requires that any substantive rule (a rule that defines particular duties of the parties and prescribes penalties for non-compliance) must be published at least 30 days before its effective date to provide an opportunity for public comment, prior to being promulgated into law.

Revisiting the "withholding agent" authority cited earlier, the following sections are where such authority is specifically granted:

WITHHOLDING AGENT

Sec. 1441. Withholding of tax on nonresident aliens [withholding agent criteria]

Sec. 1442. Withholding of tax on foreign corporations [withholding agent criteria]

Sec. 1443. Foreign tax-exempt organizations [withholding agent criteria]

Sec. 1461. Liability for withheld tax [withholding agent criteria]

> -STATUTE-
> Every **person** required to deduct and withhold any tax under this chapter is hereby made liable for such tax and is hereby indemnified against the claims and demands of any **person** for the amount of any payments made in accordance with the provisions of this chapter. [NONRESIDENT ALIENS AND FOREIGN CORPORATIONS]

Sec. 3402. Income tax collected at source [withholding agent criteria]

> -STATUTE-
> (a) Requirement of withholding [withholding agent criteria - COLLECTION OF INCOME TAX AT SOURCE ON WAGES]
> (1) In general
> Except as otherwise provided in this section, every **employer** making payment of **wages** shall deduct and withhold upon such wages a tax determined in accordance with tables or computational procedures prescribed by the Secretary. Any tables or procedures prescribed under this paragraph shall -
>
> TITLE 26 - INTERNAL REVENUE CODE
> Subtitle E - Alcohol, Tobacco, and Certain Other Excise Taxes
> CHAPTER 51 - DISTILLED SPIRITS, WINES, AND BEER
> Subchapter A - Gallonage and Occupational Taxes
> PART I - GALLONAGE TAXES

Subpart A - Distilled Spirits

Sec. 5005. Persons liable for tax **[withholding agent]**

-STATUTE-
(a) General
The distiller or importer of distilled spirits shall be liable for the taxes imposed thereon by section 5001(a)(1).
(b) Domestic distilled spirits

Sec. 6051. Receipts for employees **[withholding agent]**

-STATUTE-
(a) Requirement
Every person required to deduct and withhold from an employee a tax under section 3101 **[IRC - Sec. 3101. Rate of tax - "FICA"]** or 3402, **[Sec. 3402. Income tax collected at source — (a) Requirement of withholding – (1) In general – Except as otherwise provided in this section, every employer making payment of wages shall deduct and withhold upon such wages a tax determined in accordance with tables or computational procedures prescribed by the Secretary.]** – or who would have been required to deduct and withhold a tax under section 3402 (determined without regard to subsection (n)) if the **employee** had claimed no more than one **withholding exemption**, or **every employer engaged in a trade or business who pays remuneration for services performed by an employee**, including the cash value of such remuneration paid in any medium other than cash, shall furnish to each such employee in respect of the remuneration paid by such person to such employee during the calendar year, on or before January 31 of the succeeding year, or, if his employment is terminated before the close of such calendar year, within 30 days after the date of receipt of a written request from the employee if such 30-day period ends before January 31, a written statement showing the following:
(1) the name of such person,
(2) the name of the **employee** (and his social security account number **if wages as defined in section 3121(a) have been paid)**,
(3) the total amount of **wages as defined in section 3401(a)**,
(4) the total amount deducted and withheld as tax under section 3402,
(5) the total amount of **wages as defined in section 3121(a)**,
(6) the total amount deducted and withheld as tax under section 3101,
(7) the total amount paid to the employee under section 3507 (relating to advance payment of earned income credit),
(8) the total amount of elective deferrals (within the meaning of section 402(g)(3)) and compensation deferred under section 457, including the amount of designated Roth contributions (as defined in section 402A),
(9) the total amount incurred for dependent care assistance with respect to such employee under a dependent care assistance program described in section 129(d),
(10) in the case of an employee who is a member of the Armed Forces of the United States, such employee's earned income as determined for purposes of

> section 32 (relating to earned income credit),
> (11) the amount contributed to any Archer MSA (as defined in section 220(d)) of such employee or such employee's spouse,
> (12) the amount contributed to any health savings account (as defined in section 223(d)) of such employee or such employee's spouse, and
> (13) the total amount of deferrals for the year under a nonqualified deferred compensation plan (within the meaning of section 409A(d)).

Perusal of the Internal Revenue Code cited above clearly indicates that no authority exists for any "withholding" upon workers in the private-sector. By necessity, any "withholding agent" would have to have an oath of office and a delegation of authority from the Secretary – the delegation of authority from the Secretary especially for a private-sector contractor – and no such oath nor delegation exist for *Delphi et. al.*, as per default from unanswered *Freedom of Information Act* requests. (Such FOIAs were responded to, but only in the most trivial and trite manners, and for the most part, not answering the nature of the request.) But now some may be wondering about "**if wages as defined in section 3121(a) have been paid**" and "**wages as defined in section 3401(a)**." Let's clear that up, all the while being mindful of what an "employee" and "employer" are:

> 26 U.S.C. §3121. - Definitions
> (a) **Wages**
> For purposes of this chapter, the term "wages" means all remuneration/or employment, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include - ... [various pre-tax deductions]

and:

> 26 U.S.C. §3401(a) "*Wages*"
> For purposes of this chapter, the term "wages" means all remuneration (other than fees paid to a public official) for services performed by an **employee** for his **employer**, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include remuneration paid -

but, just to remind everyone anyway:

> 26 U.S.C. §3401(c) Employee
> For purposes of this chapter, the term **"employee"** includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term **"employee"** also includes an officer of a corporation.

> 26 U.S.C. §3401(d) Employer
> For purposes of this chapter, the term **"employer"** means the person for whom an

> individual performs or performed any service, of whatever nature, as the **employee** of such person, except that -

I know what you're thinking, so I'll include "the details" to add more clarity:

> Sec. 3121. - Definitions
> (a) **Wages**
> For purposes of this chapter, the term **"wages"** means all remuneration/or **employment**, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include - ... [various pre-tax deductions]
> (b) **Employment**
> For purposes of this chapter, the term "employment" means any service, of whatever nature, performed
> (A) by an **employee** for the person employing him, irrespective of the citizenship or residence of either,
> (i) **within the United States**, or
> (ii) on or in connection with an American vessel or American aircraft... or
> (B) outside the United States by a citizen or resident of the United States as an employee for an **American employer** (as defined in subsection (h)),...
> (e) State, United States, and [Puerto Rican] citizen
> For purposes of this chapter -
> (1) State
> The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.
> (2) **United States**
> The term "United States **when used in a geographical sense** includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa,
> ...
> h) **American employer**
> For purposes of this chapter, the term "American employer" means an employer which is
> (1) the United States or any instrumentality thereof,
> (2) an individual who is a resident of the United States,
> (3) a partnership, if two-thirds or more of the partners are residents of the United States,
> (4) a trust, if all of the trustees are residents of the United States, or
> (5) a corporation organized under the laws of the United States or of any State.

It's been a long wind-up, so now the pitch, or, "*Secondly*." The dynamic of the scheme that lead to the circumstances in United States Bankruptcy Court, Southern District of New York, One Bowling Green, New York, New York, 10004-1408, in the Honorable Robert D. Drain's courtroom, on Friday, October 26, 2007, at approximately 10:30 A.M., Eastern Standard Time (EST) are as follows, in a little bit of a *"which came first, the chicken or the egg"* scenario:

A private-sector company or contractor goes into business under the particular laws of the union state in which it's located (a Limited Liability Company (LLC), a Doing Business As (DBA), Partnership, Limited Partnership, Registered Name, etc., ... whatever – see *state of Michigan Department of Labor and Economic Growth Delphi et. al.*, attachment). They are not a:

> 26 U.S.C. §1361(b)(1) "*domestic corporations*"
>
> 26 U.S.C. §1362(d)(2)(A),(B) "*s-corp*" – "*small business corporation"*
>
> 26 U.S.C. §7701(a)(26) "*Trade or Business*" ("*the performance of the functions of a public office"*)
>
> 26 U.S.C. §7701(4) "*corporations organized under the laws of the United States*"

In other words, the *United States Post Office*, organized under the laws of the Federal Government and a creature of it, is not the same as *General Motors Corporation*, a creature organized under the laws of the state of Michigan. (For clarity, see *state of Michigan Department of Labor and Economic Growth General Motors* attachment. Also to clarify, a search of the *Michigan Department of Labor and Economic Growth* website of the words *United States Post Office, U. S. Post Office, U S Post Office, US Post Office, Air Force, Coast Guard, Navy*, Internal Revenue Service, I.R.S., and IRS resulted in no affiliations other than someone in the state of Michigan naming a private enterprise, such as perhaps a cocktail lounge or inn, and using part of the name. This would be because being a member or "employee" of any of the latter organizations is a federal "privilege" and thus taxable as such.)

A private-sector company such as *DELPHI CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION*, which has no statutory authority to either issue a ***Form W-4***, ***Form W-2***, ***Form W-3***, or any other type of federal form, consistently does so at, at their own risk, and in clear violation of the law.

Again, from the **FEDERAL REGISTER, Wednesday, September 11, 1946, page 177A-39** :

> ***Form W-4.*** Employee's withholding exemption certificate. This is an exemption certificate to be filed by the employee with the employer at commencement of employment or to reflect change in withholding exemption status.
>
> ***Form W-2.*** Withholding statement. This is a statement of wages paid during the

> calendar year and the amount of income tax withheld on such **wages**, **if any**. The original and duplicate are furnished by the employer to the employee at the close of the calendar year or upon termination of his status as an employee. The original is used as an optional income tax return by the employee in lieu of Form 1040.
>
> ***Form W-3.*** Reconciliation of quarterly returns of income tax withheld on wages (Forms W-l), with income tax withholding receipts (Forms W-2a). This is an annual return filed by the employer as a reconciliation form at the same time Forms W-2a are filed.

reconciliation. A composing of differences. A resumption of cohabitation by spouses previously living apart. **Construing a contract so as to give effect to provisions apparently contradictory or conflicting**. Jurors harmonizing their views in deliberations. 53 Am J1st Trial § 911.

"It is quite probable that etymologically the two words ('harmonize' and 'reconcile') are not synonymous, but, as commonly used, they are so nearly equivalent that we are satisfied that the jury have understood the rule of their duty as to conflicting evidence precisely the same whether they were told to harmonize or to reconcile such evidence." Holdridge v Lee, 3 SD 134, 138, 52 NW 265.
- *Ballentine's Law Dictionary with Pronunciations, Third Edition, 1969*.

The following is from Pete Hendrickson, author, 'Cracking the Code- The Fascinating Truth About Taxation In America', who sums up the way in which the artifice is continued much better than I ever could.

A Public Service Announcement In The Interest Of Domestic Tranquility

Sooner than it seems possible (more so every year!), New Year's Day will be upon us… and we all know what *that* means: The start of another "tax season". As always, the first move in this annual rite is the production and distribution of W-2's and 1099's by companies across America, the little paper testaments by which those companies declare, under oath, to have paid the listed amount of *"wages as defined in 3401(a)"* and *"wages as defined in 3121(a)"* (of the Internal Revenue Code) to their workers; or to have paid more than $600 of *"gains, profits and income"* to the identified recipient in the course of their *"trade or business"*. These declarations constitute the key evidence on the basis of which both the 'payee' and the 'payor' are perceived by the government as being liable for an "income" tax.

What many of us *don't* seem to know is that there are significant legal implications, both civil and criminal, associated with insufficient diligence in producing those forms-- such as simply listing on a W-2 the amount of money paid, as opposed to the amount of *"wages as defined in 3401(a) and 3121(a)";* or just putting down on a 1099 the number of dollars paid to someone, instead of the amount paid in the course of a *"trade or business"*. Each of these errors expose the producer of such forms to substantial penalties. They also create paperwork burdens for the recipients, possibly rising to the necessity of legal action against both the government and the issuer of the form.

Preventing such widespread inconvenience and risk, ill will among participants in shared enterprises, and strain on a judicial system that really should be dealing with actual disputes and deliberate criminal behavior is, I believe, in everyone's interest. Here, therefore, well in advance of the deadline for the production of W-2s and 1099s, is a reminder to potential victims and perps alike of just how significant a downside is attendant upon carelessness in this area. It is my hope that this forewarning will ensure that everyone has plenty of time, and plenty of incentive, to get it right this year.

(What follows is excerpted from 'Lies, Damned Lies, and W-2s' in '**Cracking the Code- The Fascinating Truth About Taxation In America**')

…The certificate to which the section refers is currently known as Form W-2. Let's look at the code language under which W-2's are to be issued (drawn from the ***Current Payment Tax Act of 1943*** by which withholding was most recently re-enacted):

Sec. 6051. - Receipts for ***employees***
(a) Requirement
Every person ***required to deduct and withhold from an employee a tax under section 3101 or 3402,*** *or who would have been required to deduct and withhold a tax under section 3402 (determined without regard to subsection (n)) if the employee had claimed no more than one withholding exemption,* ***or every employer engaged in a trade or business who pays remuneration for services performed by an employee****, including the cash value of such remuneration paid in any medium other than cash, shall furnish to each such employee…a written statement showing the following:*
(1) the name of such person,
(2) the name of the employee (and his social security account number ***if wages as defined in section 3121(a) have been paid),***
(3) the total amount of ***wages as defined in section 3401(a),***
(4) the total amount deducted and withheld as tax under section 3402,
(5) the total amount of ***wages as defined in section 3121(a),***
(6) the total amount deducted and withheld as tax under section 3101,
(d) Statements to constitute information returns
A duplicate of any statement made pursuant to this section and in accordance with regulations prescribed by the Secretary shall, when required by such regulations, be filed with the Secretary.

Recall that the *"wages as defined in section 3401(a)"* consist exclusively of remuneration paid to *"an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing."* or, *"an officer of a* [federal] *corporation."*. Recall that those *"defined in section 3121(a)"* are exclusively paid by the United States or a company which is resident within territory under the *exclusive* jurisdiction of the United States, for the performance of "service" (as defined by the Classification Act of 1923). Remember that *"every employer engaged in a trade or business"* is engaged in *"the performance of the functions of a public office"*. It is clear that the restricted application of the W-2 certificate has not changed. It was and is the document used to assert payment of "income" to "employees"-- which is today used in many cases to make

erroneous claims to that effect against private-sector workers, just as the 1099 is similarly used against private-sector persons who work for themselves.

Once a W-2 (or 1099) has been transmitted, it is legally presumed to be honest and accurate. It is an affidavit, signed under penalty of perjury by way of the Form W-3 with which a W-2 is transmitted to the government. (The 1099-related counterpart of the W-3 is the Form 1096 transmittal document).

The payee identified on such a document will, of course, be presumed to have received taxable income. They will be subject to all the mistreatment for which the IRS is famous, until they have either endorsed the claims of the transmitted documents -- and paid accordingly -- or have rebutted the claims as false or incorrect. The issuer of an erroneous document is also open to some government mistreatment, (though only in a roundabout way) -- by being misled into committing a tort and/or crime, entirely on their own and in defiance of the clear language of the law. The penalties can be quite severe.

Here are selections of the language enumerating the potential regulatory and statutory civil liabilities of the issuer, from the "Instructions for Forms W-2 and W-3", 2002 edition (emphasis is in the original):

Penalties
The following penalties generally apply to the person required to file Form W-2. The penalties apply to paper filers as well as to magnetic media/electronic filers.
…
Failure to file correct information returns by the due date.
If you fail to file a correct Form W-2 by the due date and cannot show reasonable cause, you may be subject to a penalty. The penalty applies if you:
- Include incorrect information on Form W-2

*The **amount** of the penalty is based on when you file the correct Form W-2. The penalty is:*
*- **$15** per Form W-2 if you correctly file within 30 days (by March 30 if the due date is February 28); maximum penalty $75,000 per year ($25,000 for small businesses, defined later).*
*- **$30** per Form W-2 if you correctly file more than 30 days after the due date but by August 1; maximum penalty $150,000 per year ($50,000 for small businesses).*
*- **$50** per Form W-2 if you file after August 1 or you do not file required Forms W-2; maximum penalty $250,000 per year ($100,000 for small businesses).*

!

*If you **do not** file corrections and you do not meet any of the exceptions to the penalty stated below, the penalty is **$50** per information return.*

***Exceptions to the penalty.** The following are exceptions to the failure to file penalty:*

***1.** The penalty will not apply to any failure that you can show was due to **reasonable cause** and not to willful neglect. In general, you must be able to show that your failure was due to an event*

beyond your control or due to significant mitigating factors. You must also be able to show that you acted in a responsible manner and took steps to avoid the failure.

2. *An* ***inconsequential error or omission*** *is not considered a failure to include correct information.*

Errors and omissions that are never inconsequential are those relating to:

c. *Any money amounts.*

Intentional disregard of filing requirements. *If any failure to file a correct Form W-2 is due to intentional disregard of the filing or correct information requirements, the penalty is at least $100 per Form W-2 with no maximum penalty.*

Failure to furnish correct payee statements. *If you fail to provide correct payee statements (Forms W-2) to your employees and you cannot show reasonable cause, you may be subject to a penalty. The penalty applies if you fail to provide the statement by January 31, you fail to include all information required to be shown on the statement, or you include incorrect information on the statement.*
The penalty is $50 per statement, no matter when the correct statement is furnished, with a maximum of $100,000 per year.
The penalty is not reduced for furnishing a correct statement by August 1.
…
Errors and omissions that are never inconsequential are those relating to:
1. *A dollar amount,*

Civil damages for fraudulent filing of Forms W-2*. If you willfully file a fraudulent Form W-2 for payments you claim you made to another person, that person may be able to sue you for damages. You may have to pay $5,000 or more.* [Pursuant to IRC section 7434]
Here is the language of section 7434, which applies to erroneous 1099's as well as W-2's:

Sec. 7434. - Civil damages for fraudulent filing of information returns

(a) In general

If any person willfully files a fraudulent information return with respect to payments purported to be made to any other person, such other person may bring a civil action for damages against the person so filing such return.

(b) Damages

In any action brought under subsection (a), upon a finding of liability on the part of the defendant, the defendant shall be liable to the plaintiff in an amount equal to the greater of $5,000 or the sum of -
(1)
any actual damages sustained by the plaintiff as a proximate result of the filing of the fraudulent

information return (including any costs attributable to resolving deficiencies asserted as a result of such filing),
(2)
the costs of the action, and
(3)
in the court's discretion, reasonable attorneys' fees.

As the W-2 penalty provisions are arguably confined in application to "*the person required to file form W-2"* (known to you, O educated reader, to be a specialized 'person'), the one that counts the most is that very last paragraph regarding section 7434 civil liability to the listed payee for filing a fraudulent information return alleging payments made to another person. It is also the most artistic. The scheme undertakes numbingly complicated measures to fool a private company into the belief that they MUST file these forms falsely declaring their workers and contractors to be being paid in connection with the conduct of a public office, and then quietly acknowledges that if they do so, they can be sued by the aggrieved parties.

Understand clearly that this *is* the character of that last element of the penalty notice. It is making false claims of *payments made to* the listed person, **not** *payments made on behalf of* that person that are addressed here. In other words, this notice refers to the filing of a form by a company claiming to have paid "*wages as defined in 3401 or 3121"* or "*gains, profits or income"* in the course of a "*trade or business"* to a person when in fact they did not. A company making false claims regarding *how much tax they withheld and paid to the IRS on behalf of someone* answers to the government for the mistake by way of the other penalties listed above (and possibly for perjury as well). The worker is always credited with any amount withheld as tax under section 31, even if the money was never paid by the withholding company-- and liability for such amounts remains with the company, under section 3403.

The statutory 7434 liability to a worker or contractor with regard to whom a false W-2 or 1099 is filed is a risk in addition to that of common-law liability to that same person for all the money being improperly withheld, of course, along with any costs of action; and any other penalties provided by law for the making of unauthorized deductions from pay, which are provided under many union state codes. Furthermore, impersonating a federal official or employee, as in pretending to be engaged in the performance of the functions of a public office and withholding from one's "employees" accordingly, is a felony under 18 USC 912:

Sec. **912**. - Officer or employee of the United States

> Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.

Needless to say, the private company undertaking all these risks is presumed to be fully familiar with the law, and is doing what it is doing entirely on its own. As we noted previously, the government and its agencies are careful not to cross the line into commanding illegality -- they content themselves with the generally satisfactory consequences of private misunderstanding, incompetent professional assistance and an abiding, deeply planted and frequently watered fear of acting contrary to what the widely-reputed-to-be-rogue-and-dangerous agency appears to want.

This is not to say that the tax-collection engine is complacent, of course. Substantial and sophisticated measures are taken to support the errors of understanding which contribute to the process. Among these is always presumptively referring to all workers as “employees”. If asked, the IRS or its industry allies will always declare that, “All employees are subject to withholding,”. They will not make such a statement when inaccuracy carries a risk of liability, such as over a personal signature, or under oath, without adding the qualifier regarding the definition of “employees”. You will notice, if you have occasion to have much contact with this agency, that they will NEVER say “All workers are subject to withholding”, or, “Everyone who works for you is subject to withholding” (unless the questioner is engaged in a “trade or business”, of course). They will run a malicious “Who’s on first?” routine with the unsuspecting: “Do I have to withhold from my workers?” “Are they your employees?” “Uh, I guess so…” “Then you have to withhold from them!”

Communications sent from the IRS to businesses (and workers) will always be constructed to mislead. The most egregious and pernicious example of this is the **Form 688-W Notice of Levy** by which the agency seeks to co-opt a company into committing theft-by-conversion by sending it part of a workers pay in the **absence of a court order to do so.** This form not only repeatedly refers to its target as an “employee”, inviting agreement by acquiescence, but it includes extended excerpts from Section 6331 of the IRC, concerning Levy and Distraint, on its back, allowing those excerpts to imply authority for the requested seizure. The careful observer will notice, however, that the excerpts start with subparagraph (b) of that section.

(b) Seizure and sale of property

The term “levy” as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection (e), a levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the Secretary may levy upon property or rights to property, he may seize and sell such property or rights to property (whether real or personal, tangible or intangible).

Here is the subparagraph (a) which is deliberately left out:

(a) Authority of Secretary--If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. ***Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official.*** *If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section. (Emphasis added).*

Documents like the Notice of Levy sent to a private-sector company end with a "Thank you for your cooperation", and they mean it. Without a private-sector company's cooperation, in withholding and/or sending other people's lawlessly demanded money AND accepting all the legal risk for the lawsuit and possible criminal charges, the IRS would never see an unprivileged, private-sector dime. And let's never forget, congress set them up with their quite well-paying jobs (which are financed out of the take) for no purpose except to bring in every penny on which they can get their hands.

Crack the Code

Now, thirdly, to the point. *DELPHI CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION,* have transmitted just such documents, described as the *Form W-2* signed under penalty of perjury by way of the *Form W-3*. By way of doing so, they have given me a presumed taxable income liability to the Internal Revenue Service. I have corrected this presumed liability to the IRS through properly filed affidavits in the form of *Form 1040* and *Form 4852*, among others, and sent them to the IRS.

The IRS, as of last year at this time, January of 2007, had chosen to ignore all properly executed *Forms*, and to not enter them into the record. The result of this was a threatened "lien/levy" action on my alleged "wages" by the IRS. The further result was that *DELPHI CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION,* honored the fraudulent and immaterial *Form 668* presented to them, resulting in "take-home" paychecks of around fifty to one hundred and fifty dollars, U.S. Funds, for the next five months. The ninety-nine percent applied "garnishment" rate of withholding could not be explained to me statutorily, nor would *DELPHI CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION,* give me a copy of the *Form 668* "lien/levy" action, even after several months of inquiry.

Eventually, I came into possession of a copy of the *Form 668* "lien/levy" action, which was in the amount of $24,077.46 (my paycheck stubs also initially indicated this). As detailed, the fifty dollar paychecks didn't even buy two days worth of gas to travel to and from work, which is approximately 150 miles round trip **EVERY DAY**. As outlayed to both the IRS and *DELPHI*

CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION, I had an annuity that the IRS was fully aware of, that would have covered the supposed "lien/levy" action of $24,077.46. It should strike everyone as curious as to why that was not seized by the IRS to pay off the alleged "debt" in one nice, tidy little package.

While involuntarily working every bit of overtime offered to me so that I might receive a full check, and at the same time keep my spouse from divorcing me, *Delphi et. al.* further took it upon themselves and began deducting even more federal tax than was being taken out under the auspices of "FICA TAX SS" and "FICA TAX HI" around March, 2007. This is not inclusive of "SAGINAW TAX", which was also being taken out (and still is, as are the "FICA TAX SS" and "FICA TAX HI".) This was, per "late received affidavit" of Jeanine DeLuca [more on this later], "standard practice" (full text of "DELUCA DECLARATION" reproduced below), as indicated by point #8 of her "DECLARATION."

DECLARATION OF JEANINE DELUCA IN SUPPORT OF OBJECTION TO SCOTT DARRYL REESE'S MOTION FOR LEAVE TO FILE LATE CLAIM

I, Jeanine DeLuca, state as follows:

1. I am over eighteen years of age and not a party to the above-captioned cases. I believe the statements contained herein are true based on my personal knowledge. I am the Manager of Restructuring Processes & Support for Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in- possession in these chapter 11 cases (collectively, the "Debtors") and my business address is 5725 Delphi Drive, M/C 480-900-001, Troy, Mi 48098-2815. I have been employed by Delphi for 13.5 years, and have been in my current position since May 2005. I have a M.B.A. in Finance. Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge and my review of relevant documents. If I were called upon to testify, I could and would testify to the facts set forth herein.

2. As the part of my job as a Manager of restructuring processes and support, I review the substantive validity of claims filed against the Debtors. I am responsible for the all of the claims that relate to tax matters.

3. In this capacity, I investigated the substantive validity of Mr. Reese's claim.

4. My investigation revealed that it is the Debtors' standard practice that, when a Notice of Levy is received from the IRS to withhold wages of an employee, a copy is sent to the relevant employee. If the employee does not send back the form indicating the proper number of exemptions claimed with respect to withholding pursuant to the Notice of Levy, the Debtors withhold amounts from the employee's paycheck at a default rate designated by the IRS, which is the rate for a single person.

5. On January 22, 2007, the Debtors received a Notice of Levy on Wages, Salary, and Other Income (the "Notice of Levy") with respect to the wages of Scott Darryl Reese, a true and correct copy of which is attached to the Debtors' Objection To Scott Darryl Reese's Motion For Leave To File Late Claim (the "Objection") as Exhibit A.

6. The Debtors, through their payroll office, sent a copy of the Notice of Levy to Mr. Reese.

7. When Mr. Reese did not respond to the Notice of Levy, the Debtors began withholding wages, pursuant to the Notice of Levy, at the default rate.

8. Mr. Reese filed a form when he began working for the Debtors in 2006 claiming that he was exempt from withholding. Pursuant to IRS Publication 15, Circular E, Employer's Tax Guide, section 9, attached to the Objection as Exhibit B, an employee claiming complete exemption must file a new W-4 form prior to February 15th of each year. If the employee does not comply, the employer must change the employee's exemptions to the default rate. Because Mr. Reese did not file a new W-4 prior to February 15, 2007, Delphi is obligated to withhold taxes from Mr. Reese's paycheck at the default rate.

9. To the best of my knowledge, information and belief, I hereby declare and state under penalty of perjury pursuant to 28 U.S.C. section 1746 that the foregoing information is true and correct.

Executed on October 24, 2007, at New York, New York.

/s/ Jeanine DeLuca
Jeanine DeLuca

This affidavit was mailed to me October 24, 2007, the day I left for United States Bankruptcy Court in New York City. I was neither served with it prior to nor the days of the hearings, and could not contest any of its contents until after having received it, again, well after the hearings took place. (Judge Robert D. Drain was even kind enough to put this on record when I questioned him about it, stating, "Well, there's an affidavit and it basically says ...") Anyone reading it, and understanding the related law and underlying issues related to the "lien/levy" action are easily aware that most of Jeanine DeLuca's Declarations are provably false. This should be especially true for a Federal Judge, supposedly unbiased and "learned in the law." While Ms. DeLuca is certainly entitled to her opinions, and that's all they are, they damned sure shouldn't hold more sway over concrete evidence entered into the record by me (described as "voluminous filings" by Judge Drain). The same could be said for "evidence" submitted by Debtor, *DELPHI CORPORATION, et. al.; DELPHI - DEBTOR IN POSSESSION's* attorneys of record, SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP, regarding *IRS Publication 15 (Circular E), Employer's Tax Guide* (EXHIBIT B, by debtor's attorneys). Eight years of law school, a juris doctorate in law, and they're going to submit what can only be described as *evidence-of-evidence-of-evidence*? And a Federal Judge is going to accommodate this, and even remark about its "finding of facts" and "conclusion of law" and that the requirement "for the filing of a separate memorandum of law" is deemed satisfied, even though I have yet to see this "memorandum of law", along with a signed order by the judge? Judge Robert D. Drain knows that his order is a legally-meaningless void judgment for any number of reasons, unsupported by any evidence in the record **EXCEPT MINE**. He's only hoping that I don't know this. (He has been consistently referred to as "the best judge Delphi's money could buy," by all of the traditional blue collar workers in the Delphi organization – why else to shop "out of state" for a company based in the state of Michigan?)

At any rate, on Thursday, October 25, 2007, and Friday, October 26, 2007, an associate of mine and I both went into bankruptcy court, initially for an "Omnibus Hearing," and then for what I thought was, and should have been per any of the *Federal Rules of Bankruptcy Procedure* or any of the *Federal Rules of Civil Procedure*, an informal hearing to determine when I would be coming back for an adversarial hearing, per ***any*** of the court rules. I was informed by Judge Robert Drain's own clerk, Sunny Sing, only two weeks earlier that he didn't know where to schedule me and for what type of proceeding. When I informed him of the lien against *Delphi et. al.*, he should have scheduled the **ADVERSARIAL HEARING** then and there, with the requisite thirty day notice. You may be wondering, why thirty days? Well, in the briefs filed with the court, none of which, it is apparently obvious, that Judge Drain read (too "voluminous," I suppose), submission was made by me requesting *Assistance of Counsel* in accordance with Article VI, Amendments to the Constitution for the united States of America, 1791, as amended – the Bill of Rights (the Judge has probably never read that, either). Assistance of Counsel and/or/even an attorney-at-law could have helped to properly prepare subpoenas to gather testimony of any of the following (or did Judge Drain think that I was going to run right out with my fifty dollar paychecks and hire the law firm of *Topnotch, Best, Primo, Sweet, Precision, Aces and Cherry*?):

- IRS Commissioner Kevin Brown (Acting for, presumably, Mark Everson, if the IRS website is any indication. It seems he still doesn't know what his employees [proper term] are doing, in clear violation of the law (the latest, "We've changed your return for 2004" is a good example, and also, maybe not uncoincidentally, a year in which I worked almost *exclusively* for Delphi. I made passing mention of this in court, and that the IRS had recently decided to enter into the record all of the previous years tax returns, **WITH THAT EXCEPTION**. I'd also like to ask him about some unanswered Freedom of Information Act requests, or FOIAs.

  "All actors, in all forums, who have official capacity, have a duty to do *this*: Make inquiry reasonable under the circumstances, and report to their superior." **26 U.S.C. §7433:** (The commissioner knows everything that an IRS agent knows, and is held fully accountable. It's his fault that he cannot compel them to do their jobs and report to him what's being complained of.)

- Secretary of the Treasury, Henry M. Paulson, Jr. As mentioned, there are several unanswered FOIAs that require his attention. The demanded requisite **ADVERSARIAL HEARING** would have been and would be the proper forum for such accord. See BANKRUPTCY COURTS, 28 USCS § 157(b)(2)(H)(K), immediately following, for full ***emphasized*** rules. So far I've received no less than half a dozen "We need more time to respond" replies associated with a Freedom of Information Act Request titled ***IRS FOIA Request -***

Explanation of reason for refund disallowance - 2007, in conjunction with **Income Tax Restructuring Act Of 1998**, 26 U.S.C. 6402(k) (P. L. 105 - 206 §§ 3505): *Explanation of reason for refund disallowance. In the case of a disallowance of a claim for refund, the Secretary shall provide the taxpayer with an explanation for such disallowance*, Certified Mail #: 7004 1160 0002 2313 3878, and mailed March 22, 2007. Thus far, it's been almost a year – what the hell could possibly be the hold-up?!?! Also, since Judge Robert D. Drain was kind enough to put on record the "code" he relied upon in his decision rendered the morning of Friday, October 26, 2007, thereby incorporating and making party the IRS to the action, I had an **IMMEDIATE RIGHT** to cross examine the Secretary, and ask him if I was a "taxpayer" or "non-taxpayer", as he was cited in every code that Judge Robert D. Drain relied upon, most in the form of, "**subject to levy, upon demand by the Secretary**" ... The full list of "code" that Judge Robert D. Drain relied upon will be reproduced in full at the end of this "subpoena list," along with relevant commentary.

- Denise Bradley," whose signature seems to appear on the "Notice of Levy". I'd be very interested in asking her about ***my*** 5 U.S.C. §3331: Oath of Office on file as an officer, employee, or elected official, in conjunction with 26 U.S.C. 6331(a), which has been omitted on *Form 668-W* and reproduced below (then I'd be interested in putting a lien down on her house, filing criminal charges against her, and watching her do time in the pokey):

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. **Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia**, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section. [Emphasis added.]

- R. A. Mitchell, whose signature seems to appear on the "Notice of Federal Tax Lien" for Debra K. Hurst.

- Debra K. Hurst, whose name seems to appear on the "Notice of Federal Tax Lien". Ms. Hurst also seems to be the key party stonewalling true answers to *Freedom of Information Act* requests all (most all) submitted March 22, 2007.

- Unknown attorney(s) for Delphi Corporation Tax Staff.

- Jeanine DeLuca or other party responsible for transmitting fraudulent *Form W-3*s and/or *Form 1096*s supporting *Form W-2s* and *Form 1099s,* respectively, to the Internal Revenue Service.

- Charla Keith, General Motors/Delphi Automotive Payroll Services, Wage Attachments, 1225 West Washington Street, Tempe, Arizona, 85281, to find out why she failed to send the ***Levy - Constr. Notice & Affidavit,*** **Certified Mail #: 7005 1820 0007 0239 0185**, mailed April 9, 2007, with attached affidavit, to the IRS.

- Lowenfield Alleyne, Business Unit Manager 1, Jamaica, as to why copies of the *Form 668* Notice(s) they received were never sent to me.

- Unknown *Delphi* worker, with same or similar title, Austin, Texas, for same reason as stated immediately above.

- The "withholding agent" for *DELPHI CORPORATION, et. al.; DELPHI - DEBTOR IN POSSESSION,* having a true, certified, and complete copy(s) of a *5 U.S.C. §3331: Oath of Office* on file for the officer, employee, or elected official, acting as resident agent or other, for Debtor. I'd have to ask the Secretary for this one. Oh, that's right – I already have. ***IRS FOIA Request - United States §3401(d) "employer" - 2007***, Certified Mail #: 7004 1160 0002 2313 3847, sent March 22, 2007, and defaulted out by lack of response (I wouldn't want to answer it either, but guess what: soon I'll be able to afford to sue for the answer that no delegation of authority exists from the Secretary. This kind of makes my lien on *Delphi Energy & Chassis Systems, Saginaw Operations, 2328 East Genesee, Saginaw, Michigan, 48601* **VALID**, and the sale of this facility to *TRW Automotive/TRW Chassis Systems*, final closing at Radisson Hotel, 39475 North Woodward Avenue, Bloomfield Hills, Michigan, 48304, on the evening of Tuesday, December 04, 2007, **WHOLLY VOID**). I will be charging rent on the facility, and I will be proceeding criminally when the civil litigation is complete (yes, that's you, *Delphi et. al.*).

- Ruth Johnson, Clerk/Register of Deeds — County Recorder for Oakland County, whose name appears on the Form 668(Y), filed with the Register of Deeds–Real Property, Oakland County, on January 16, 2007. From the ***Amended Motion for Rehearing De-novo in Delphi Bankruptcy Proceedings - ABIS - Reese*** – wholly

ignored by Judge Robert D. Drain in his unlawful denial: "The document from the Internal Revenue Service is a "Notice of Lien" and not an actual Lien, that when introduced by the attorneys for debtor *Delphi et. al.* into the record of the court may be in violation of ***11 U.S.C. § 506(d)*** as an unsecured Lien. What seems to be happening is the *Notice of Federal Tax Lien* is taken to the County Recorder, the recorder stamps it, and puts it into a *Lien Index* – thereby committing **Securities Fraud**. King County (Seattle, Washington) and San Bernardino County (largest county in California, with 31 towns and settlements), as well as other counties, have both corrected their errors of filing "Notices of Liens" as actual "Liens" .... "Federal Tax Lien" to "Federal Tax Lien, Notice Of". Every county in the fifty united States is also under direction to correct its system of filing, either voluntarily or through lawsuits. County Recorders stamping a "Notice Of Federal Tax Lien" as a "negotiable instrument" and a "security" are committing a *Seals violation* – Any stamped document that does not provide Due Process is a *Seals violation*. See ***Chapter 47, Fraud and False Statements, Title 18 §1017 – Government seals wrongfully used and instruments wrongfully sealed***." (Irrespective of Judge Drain's *Melton case* "opinion.")
Again, keeping in mind the circumstances creating the "Notice of Lien" from erroneous *private sector company* sworn statements as to the accuracy of certain activities on certain forms.

- United States Trustee for the Southern District of New York, Alicia M. Leonhard

As promised, emphasis is mine in the following:

BANKRUPTCY COURTS **28 USCS § 157**

§ 157. Procedures [Caution: see Explanatory and Other provisions notes to this section]

(a) Each district court may provide that any or all cases under title 11 [11 USCS §§ 101 et seq.] and any or all proceedings arising under title 11 [11 USCS §§ 101 et seq.] or arising in or related to a case under title 11 [11 USCS §§ 101 et seq.] shall be referred to the bankruptcy judges for the district.

(b)(l) Bankruptcy judges may hear and determine all cases under title 11 [11 USCS §§ 101 et seq.] and all core proceedings arising under title 11 [11 USCS §§ 101 et seq.], or arising in a case under title 11 [11 USCS §§ 101 et seq.], referred under subsection (a) of this section, and may enter appropriate orders and judgments, subject to review under section 158 of this title [28 USCS § 158].

(2) Core proceedings include, but are not limited to–
(A) matters concerning the administration of the estate;
(B) allowance or disallowance of claims against the estate or exemptions from property of the estate, and estimation of claims or interests for the purposes of confirming a plan under chapter 11, 12, or 13 of title 11 [11 USCS §§ 1101 et seq., 1201 et seq. or 1301 et seq.] but not the liquidation or estimation of contingent or unliquidated personal injury tort or

wrongful death claims against the estate for purposes of distribution in a case under title 11 [11 USCS §§ 101 et seq.];
(C) counterclaims by the estate against persons filing claims against the estate;
(D) orders in respect to obtaining credit;
(E) orders to turn over property of the estate;
(F) proceedings to determine, avoid, or recover preferences;
(G) motions to terminate, annul, or modify the automatic stay;
(H) proceedings to determine, avoid, or recover fraudulent conveyances;
(I) determinations as to the dischargeability of particular debts;
(J) objections to discharges;
(K) determinations of the validity, extent, or priority of liens;
(L) confirmations of plans;
(M) orders approving the use or lease of property, including the use of cash collateral;
(N) orders approving the sale of property other than property resulting from claims brought by the estate against persons who have not filed claims against the estate; and
(O) other proceedings affecting the liquidation of the assets of the estate or the adjustment of the debtor-creditor or the equity security holder relationship, except personal injury tort or wrongful death claims.
(3) The bankruptcy judge shall determine, on the judge's own motion or on timely motion of a party, whether a proceeding is a core proceeding

And if you're still with me, from point two on the "subpoenas list" regarding *Secretary of the Treasury*, Henry M. Paulson, Jr., and Judge Drain's discourse:

Judge's decision based on 26 U.S.C. 6332(a); 26 U.S.C. Section 6332(e); 26 U.S.C. Section 6332(d)(1) and (2). [Note: The judge **NEVER DECIDED** on the issue of whether *Delphi et. al.*, were authorized *withholding agents* under the "code" or any other statutory authority, cited within the briefs and transcripts alike, and I doubt if he read any of the following.]

26 U.S.C. 6332(a): (a) Requirement
Except as otherwise provided in this section, **any person** in possession of (or obligated with respect to) property or rights to property **subject to levy** upon which a levy has been made shall, **upon demand of the Secretary**, surrender such property or rights (or discharge such obligation) to the Secretary, except such part of the property or rights as is, at the time of such demand, subject to an attachment or execution under any judicial process.

26 U.S.C. 6332(d)(1): (d) Enforcement of levy
(1) Extent of personal liability
Any person who fails or refuses to surrender any property or rights to property, **subject to levy, upon demand by the Secretary,** shall be liable in his own person and estate to the United States in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of taxes for the collection of which such levy has been made, together with costs and interest on such sum at the underpayment rate established under section 6621 from the date of such levy (or, in the case of a levy described in section 6331(d)(3), from the date such person would otherwise have been obligated to pay over such amounts to the taxpayer). Any amount

(other than costs) recovered under this paragraph shall be credited against the tax liability for the collection of which such levy was made.

26 U.S.C. 6332(d)(2): (d) Enforcement of levy
(2) Penalty for violation
In addition to the personal liability imposed by paragraph (1), if **any person required to surrender property or rights to property** fails or refuses to surrender such property or rights to property without reasonable cause, such person shall be liable for a penalty equal to 50 percent of the amount recoverable under paragraph (1). No part of such penalty shall be credited against the tax liability for the collection of which such levy was made.

26 U.S.C. 6332(e): (e) Effect of honoring levy
Any person in possession of (or obligated with respect to) **property or rights to property subject to levy** upon which a levy has been made who, **upon demand by the Secretary**, surrenders such property or rights to property (or discharges such obligation) to the Secretary (or who pays a liability under subsection (d)(1)) shall be discharged from any obligation or liability to the delinquent taxpayer and any other person with respect to such property or rights to property arising from such surrender or payment.

But, hey judge, what about 26 U.S.C. 6332(f)?

26 U.S.C. 6332(f): (f) Person defined
The term "person," as used in subsection (a), includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to surrender the property or rights to property, or to discharge the obligation. [probably thinks Delphi are the "officer or employee of a corporation or a member or employee of a partnership" being talked about. Sorry, judge, there's some people going to jail for a long time for impersonating the relevant entities of this cited authority.]

From the transcripts of October 26, 2007 [Also note: Commentary made by me are noticeably absent in the printed transcripts. The commentary was along the line of "There are statutes for horse thievery and prostitution, but for them to apply, there better be a horse involved, or I'd better meet the qualifications of the latter." This was in reference to the inapplicability of the levy statutes cited by Judge Drain]:

- "What is relevant and before me is Mr. Reese's claim as set forth in voluminous filing with the Court, that the debtor is liable to him for wrongfully withholding **his salary** in response to an IRS notice of levy. The debtors have responded to that claim and objected to it. And based on my review of their response, including the exhibit attached thereto [???], consisting of the IRS notice of levy, as well as my review of the applicable statute and case law, I conclude that pursuant to 26 U.S.C. Section 6332(e), Delphi is discharged from any liability to Mr. Reese for honoring the IRS's levy, which is expressly provided for in that section."
[Hey judge, they didn't withhold "my salary", and you've now introduced fraud into your own courtroom, especially by disregarding all evidence on file that I've submitted that contradicts this. You know, that "Plaintiff has failed to state a claim for which relief may be granted thing," in this case stated as, "Reese's claim against the Debtor's lacks merit Reese has failed to

establish a basis for the relief requested in the Motions." Notwithstanding the beautiful English grammar composition here, which I chose not to correct, What the hell do you think "Determine if *DELPHI CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION,* are a statutorily defined withholding agent" means? By the way, Judge, what "exhibit attached thereto" were you referring to? Ah, the corruption equaling the **VOID JUDGMENT** ... you have to love it. But I suppose that's what happens when attorneys write your decisions for you, though. Now all I need are the ***ACTUAL SIGNED DECISIONS*** from Judge Robert D. Drain so we can really watch the festivities start. By the way, *DELPHI CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION,* Judge Drain, *TRW,* and everyone else: there's no statute of limitations on either fraud or void judgments. Sorry, but that lien on *Delphi Energy & Chassis Systems, Saginaw Operations, 2328 East Genesee, Saginaw, Michigan, 48601,* **IS STILL VALID AND NO AMOUNT OF FRAUD OR WHITEWASHING, OR "RUNNING INTERFERENCE FOR" WILL CHANGE THAT FACT**.]

- Judge Drain continues, "And so, I agree that under the statute and the case law, Delphi is a third party stakeholder, the recipient of, on its face, a valid notice of levy, pursuant to which it was required to -- with which it was required to comply, and that it is required to comply with, going forward, pending resolution of any dispute between Mr. Reese and the IRS, and notice of the resolution of that dispute that would release the levy, and that it is expressly discharged from liability for complying with the levy under 26 U.S.C. Section 6332(e)." [Does anyone not get that there wouldn't be a "dispute" were it not for the initial actions of *Delphi et. al.,* and their ilk, in the first place?]

- MR. LYONS: Your Honor, I'll be brief. We did file the objection and the Internal Revenue Code provisions are cited therein, 6332(a), 6332(d), and 6332(e). **You know, basically we're a third party here.** We received a notice of levy, and under the terms of the notice of levy, which is attached as Exhibit A to our objection, it states that: the levy requires you to turn over to us this taxpayer's wages and salary that have been earned but not yet paid as well as wages and salary earned in the future until this levy is released and this taxpayer's other income that you now have or for which you are obligated. **I mean, again, here we know nothing of the merits of the dispute between Mr. Reese and the IRS**, but under the law we're required to turn this over or else face liability in our own right. **And moreover 332(e) relieves us of any liability if we do turn the money over to the IRS**. And that's in our objection, Your Honor. ["Your Honor; ladies and gentlemen of the jury ... I'm just a caveman. Some of your scientists found me in some ice, thawed me out, and well, ... here I am. Your strange world frightens and confuses me ..." – Phil Hartman, "Unfrozen Caveman Lawyer," from *Saturday Night Live*. The "Unfrozen Caveman Lawyer" defense ... just what will those crafty attorney's for *Skadden Arps* think of next? Word to *Skadden Arps* and the Bankruptcy Court: *DELPHI CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION*, are not a **third party**. They're the **First Party**, as none of the circumstances relating to me would be possible or even exist without the actions of Delphi et. al. The IRS is an immediate **Second Party**, benefitting directly from *DELPHI CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION's* complete and total lack of understanding of the law, and theft of my property. I'm the **Third Party** victim, *Delphi,* when you've forked over nearly fifty grand of my private sector earnings due to both your inability to read and due-diligence to send to the IRS the *Delphi - IRS - Levy: Constructive Notice And Affidavit* (**Exhibit Y** of my Claim, and sent to Delphi on April 9, 2007), to find out if,

in fact, you're required to file any paperwork with the IRS, or if I'm a "taxpayer" required to file and subject to the levy authority (which is why the affidavit was attached to it). The Claim against *Delphi* has nothing to do with any "**merits of the dispute between Mr. Reese and the IRS**," and does NOT "**relieve them of any liability if they do turn the money over to the IRS**."]

- Dispose of nonsense like this Violation of Due Process from Judge Drain: "I should note further, although it's not clear to me that this is contested by Mr. Reese, that it's long been held that 26 U.S.C. 6332(a) applies to individuals such as himself and does so without the requirement of a hearing in advance of the levy. The presumption being that the levy is correct as set forth in the Melton case that I cited earlier, ..." [Statements like this in violation of Due Process and an oath to uphold the Constitution remind me of why our Founding Fathers went to ground over two-hundred and thirty years ago. I'm coming for my **ADVERSARIAL HEARING**, Judge Drain, and my money, with interest, damages and jail time for those complicit in its theft.]

"What this town needs is an enema."
– Jack Nicholson, *Batman* (1989)
[If it can be more correctly asserted the judiciary, the nation, corrupt members of the local state bar associations, or whatever, etc., ... *so be it*.]

A short list of which *Federal Rules of Evidence* were violated or ignored:

Fed. Rule of Evidence 602
Under this rule, anyone attempting to provide testimony must have "personal knowledge of the matter." Clearly, Jeanine DeLuca has no personal knowledge of the taxable character of myself. Nor does she have personal knowledge of the amount of tax, if any, which might be legally due. Nor does either her or defendant's attorney's for *DELPHI CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION, Skadden Arps,* have any clue to the legal meaning of "*withholding agent*", "*employee*", "*employer*", "*wages*", "*trade or business*", "*elected or appointed*", "*Form W-2*", "*Form W-3*", "*Form W-4*", "*domestic corporations*", "*corporations organized under the laws of the United States*", "*s-corp*" – "small business corporation", federal "*unemployment compensation*", "*State*" or "*United States*", even though they're hidden in plain view in the statutes and codes. Sounds like a probable Habeas Corpus proceeding to bring the judge to the state of Michigan to answer a few questions in the form of a "Request for Admissions", *Federal Rules of Civil Procedure*, Habeas Corpus, § 2245. (All I need is a signed copy of the orders, judge, and I'll "invite" everybody on the 'everyone so far' witness list herein). I'll also cut off any rhetoric about the Privilege of Habeas Corpus being suspended because we're at war:

war. A state of activity in which a nation prosecutes its rights or its claims by force of arms. 56 Am J1st War § 12. An armed struggle or contest by force carried on for any purpose between two or more nations or states exercising at least de facto authority over persons within a given territory and commanding an army prepared to observe the laws of war. 56 Am J1st War § 2. The exercise of force by bodies politic against each other and under the authority of their respective governments with a purpose of coercion. Carce v State, 83 Tex Crim 292, 202 SW 951. An armed conflict between sovereign powers, characterized by declared and open hostilities. West v Palmetto State Life Ins. Co., 202 SC 422, 25 SE2d 475, 145 ALR 1461. A conflict between nations, commencing with a formal declaration of war. West v Palmetto State Life Ins. Co., 202 SC 422, 25 SE2d 475, 145 ALR 1461.

Although Congress has, in certain enactments, recognized the operation of United States military forces in Korea and has appropriated funds for their support, the conflict is not a "war" in the constitutional or legal sense in the absence of a declaration of war by Congress. Beley v Pennsylvania Mut. Life Ins. Co., 373 Pa 231, 95 A2d 202, 36 ALR2d 996. [*Emphasis mine*. It should also escape no one's attention that we were in the middle of the 'Viet Nam Conflict' at the time of the *Third Edition*. Hey, Bush/Cheney and Iraq "war" supporters: does this sound familiar?]

As to what constitutes a "war" within the meaning of the term as it appears in the provisions of a life or accident insurance policy, see Anno: 36 ALR2d 1037.

As to what constitutes a "war" within the meaning of the term in reference to an excuse for nonperformance of a contract, see Anno: 137 ALR 1249.

See **duration of war; law of war; perfect war.**

- *Ballentine's Law Dictionary with Pronunciations, Third Edition, 1969*.

From *Federal Rules of Civil Procedure*, Habeas Corpus, § 2075. Bankruptcy rules.

The Supreme Court shall have power to prescribe by general rules, the forms of process, writs, pleadings, and motions, and the practice and procedure in cases under title 11.

Such rules shall not abridge, enlarge, or modify any substantive right.

Fed. Rule of Evidence 605

This rule prohibits a presiding judge from testifying at trial as a witness. The purpose of this rule is to ensure the impartiality of any judge who presides over a case. No system of justice can long endure if the judges appear to be biased. "I should note further, although it's not clear to me that this is contested by Mr. Reese, that it's long been held that 26 U.S.C. 6332(a) applies to individuals such as himself and does so without the requirement of a hearing in advance of the levy. The presumption being that the levy is correct as set forth in the Melton case that I cited earlier, ..." has violated the spirit and intent of this rule by openly siding with defendant and declaring as true mere allegations, unsubstantiated by any competent evidence in the record, other than plaintiff's own, and which have been, in fact, rebutted fully by the plaintiff.

Fed. Rules of Evidence 401, 402, and 403
Rule 402 provides that all "relevant" evidence is admissible. Rule 401 defines "relevant" evidence as that "having any tendency to make the existence of any fact that is of consequence to the determination of the action more probable or less probable." Defendants' "Declaration" does not meet that standard, being nothing other than mere allegations of opinion throughout, and easily disprovable ones at that. Nor was it timely served upon plaintiff for him to defend against. As for attorney's for *DELPHI CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION*, the only thing that they are able to attest to is what they're charging their clients, which I understand is quite a large sum ($20,000,000.00 to start). Additionally, all of the "bonuses" – $37.6 million here, $255 million there – *DELPHI CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION*, that have unlawfully been paid out: I believe they're going to need every penny of that money.

Fed. Rule of Evidence 103
Provides that error may be assigned if a ruling to exclude evidence substantially affects the right of the party. That the rights of the defendants substantially will be affected by excluding the evidence in question is certain. The Supreme Court has stated on many occasions, in all manner of circumstance, that the right to be heard is fundamental to due process:

> "In a variety of contexts, moreover, this Court has attached constitutional significance to an individual's interest in presenting his case directly to the finder of fact. In Rock v. Arkansas, 483 U.S. 44, 51 , n. 8 (1987), we noted that 'there [is] no longer any doubt that the right to be heard, which is so essential to due process in an adversary system of adjudication, [can] be vindicated only by affording a defendant an opportunity to testify before the factfinder.'" (Clemons v. Mississippi, 494 U.S. 738 (1990)).
>
> "In my view, the right in Simmons — the right to respond to an inaccurate or misleading argument — is surely a bedrock procedural element of a full and fair hearing. As Justice O''Connor recognized in her opinion in Simmons, this right to rebut the prosecutor's arguments is a 'hallmar[k] of due process,' 512 U.S., at 175 (concurring opinion). See also id., at 174 (Ginsburg, J., concurring) ('This case is most readily resolved under a core requirement of due process, the right to be heard'). When a defendant is denied the ability to respond to the state's case against him, he is deprived of 'his fundamental constitutional right to a fair opportunity to present a defense.' Crane v. Kentucky, 476 U.S. 683, 687 (1986)." (O'Dell v. Netherland, 521 U.S. 151 (1997)).

"The fundamental requisite of due process of law is the opportunity to be heard." (Grannis v. Ordean, 234 U.S. 385 (1914)).

"To do this, as we have already pointed out, would be not merely to disregard comity, but to ignore the essential question before us, which is not the guilt or innocence of the prisoner, or the truth of any particular fact asserted by him, but whether the state, taking into view the entire course of its procedure, has deprived him of due process of law. This familiar phrase does not mean that the operations of the state government shall be conducted without error or fault in any particular case, nor that the Federal courts may substitute their judgment for that of the state courts, or exercise any general review over their proceedings, but only that the fundamental rights of the prisoner shall not be taken from him arbitrarily or without the right to be heard according to the usual course of law in such cases." (Frank v. Mangum, 237 U.S. 309 (1915)).

If there's one shred of doubt that my evidence was excluded, and that defendant's was the only "evidence" considered (keeping in mind I'm really using the term loosely), and that plaintiff was not given adequate time to prepare responses or subpoena witnesses – unless you agree with Judge Drain's ridiculous contention that 0 to 3 days is plenty of time – then you would be absolutely correct.

As has been mentioned in court by attorneys for Debtor *DELPHI CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION*, personally, by Thomas J. Matz (believed) before the proceedings on Thursday, October 25, 2007, the attorneys have controlled the proceedings in the court, stating "what we've generally been doing" regarding certain ways that Bankruptcy court has been conducted, "on condition of the judge, of course. After all, it is his courtroom." This is also evident in mailings received from *SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP*. It seems that the trustee, United States Trustee for the Southern District of New York, Alicia M. Leonhard, should have a presence in the court, but she does not appear on the record in the transcripts, nor could I discern who she was in court, nor any response from her at all. As a condition of *Delphi* being in bankruptcy, the IRS would have had to have gone through the trustee to get approval for every dime spent, and this is applicable to lien/levy actions, by the IRS or anyone else. That this is not indicated as happening as matter of proper procedure is a matter of record.

Included with this mailing are printouts from the *Michigan Department of Labor and Growth* displaying the full list regarding the correct nature of both *Delphi's* and *General Motors Corporation* corporate status, as created and filed here in the state of Michigan. (Delphi Corporation Papers online from Michigan Dept. of Labor and Economic Growth were **Exhibit BB** in original *Proof of Claim*.)

E. Clay Shaw Letter (**Exhibit GG** in original *Proof of Claim*).

Some of the relief requested by members of my legislatures

- In accordance with Article I, Amendments to the Constitution for the united States of America, 1791, as amended – the Bill of Rights, "Redress of Grievances." Exercise Legislative prerogative of your elected offices and ensure I receive a Due Process hearing as delineated herein.

- In accordance with Article III, §1, Constitution for the united States of America, 1791, as amended – Hold hearings to see if judges who should retain their office only in time of good behaviour, should be removed during bad and corruptible. Anyone that either is an idiot or thinks that I am needs to be investigated and removed.

  sedition. A commotion, or the raising of a commotion, in the state, not amounting to an insurrection. Exciting discontent against the government, or resistance to lawful authority. To attempt by word, deed or writing to promote public disorder or induce riot, rebellion, or civil war. State v Shepherd, 177 Mo 205, 76 SW 79. The wilful and knowing utterance, writing, or publication of disloyal, scurrilous, or abusive matter against the United States or a state, or the flag, military forces, or uniform of the Armed Forces, which matter is designed and calculated to bring them into contempt, matter which aggregates, incites, fosters or encourages antagonism, opposition, and hostility to organized government, or matter which obstructs or interferes with recruiting or enlistment services strengthening the Armed Forces. 47 Am J1st Sedit etc § 2.

  During the presidency of John Adams, Congress passed a sedition act making it an offense to libel the government, the Congress, or the President, and there were four prosecutions under it, but it was unpopular and was soon repealed. State v Shepherd, 177 Mo 205, 221, 76 SW 79.

  sedititious agitator. One who attempts by word, deed, or writing to induce riot, rebellion, or civil war. One who is a disturber of the public peace and order, **a subverter of just law**, and a bad citizen. Wilkes v Shields, 62 Minn 426, 64 NW 921.

  Or generally,
  Sedition, as; breaking down the laws of a representative government under an oath of office by intentional misrepresentation and misapplication, a treasonous and capitol offense.

  Title 18, Section 2381: Treason
  Title 18, Section 2384: Sedition

  Start with:
  Judge Robert D. Drain, United States Bankruptcy Court, Southern District of New York, One Bowling Green, New York, New York, 10004-1408.

Judge Nancy G. Edmunds, United States District Court, Eastern District of Michigan, Southern Division, Detroit, Michigan.

The investigation of Nancy Edmunds stems from illegal activity from the bench of ordering people to change sworn testimony. The people referred to are Peter Eric Hendrickson and his wife, Doreen, who are now before the Supreme Court of the United States on just such an issue.

In this same vein:
Owen v. Independence, 445 U.S. 622, 100 S.C. 1398 (1980)

No Judicial Immunity for Officers of the Law: Title 18, Sections 241 & 242. "You are to advise us of the law. You can hardly claim that you acted in good faith for willful deprivation of the law, and you certainly can't claim ignorance of the law, because a Citizen out on the street can't claim ignorance of the law, and it makes the law look stupid if an officer of the court or if some officer of government doesn't know the law and they go ahead and abuse a Constitutional Right." ------ (See also **Maine v. Thiboutot 448 U.S. 3, 100 S.C. 2502**) [starting with *theft* in an amount over $20.00 as well as *involuntary servitude*, where does it end ...?]

Article I, Section 3, Clause 7, *Constitution*:
Judgment in Cases of Impeachment shall not extend further than to removal from Office, and disqualification to hold and enjoy any Office of honor, Trust or Profit under the United States: but the Party convicted shall nevertheless be liable and subject to Indictment, Trial, Judgment and Punishment, according to Law.

- File a *Qui Tam* action, or "Whistle-blowers" action. You now have a complainant, especially now that Judge Robert D. Drain has determined that I'm a federal wage earner and "taxpayer" absent any evidence to indicate this. I'll help each of you with this. The bulk of it is already written.

- United States v. Bishop, 412 U.S. 346 (1973)
  Sets a standard for criminal violation for willful intent. For someone to be involved in "willfulness," they must : 1) Be a Party. 2) Have Method or Opportunity. 3) Have Willful Intent.

- The preceding few points will be put before a Grand Jury for investigation. Anything you can do to speed up this process will not only be appreciated, but probably get any one of you reelected in a landslide.

- "In addition to Grand Jury investigation, RICO is an option when one is deprived (or there is damage to a business interest) of money or property. It does not apply to personal injury, emotional distress, etc. The necessary elements of RICO are that you have to have persons who commit predicate acts of fraud or other

violations of RICO law as part of a pattern. These people have to be shown to be part of an *enterprise*. (Rules of Evidence - Rule 201)." "RICO" or "Racketeered, Influenced and Corrupt Organizations" actions will be filed against the members of the state bar associations (New York, Chicago, and Michigan), as well as the American Bar Association. Again, anything you can do to speed up this process will not only be appreciated, but probably get any one of you reelected in a landslide.

"Your success at dismissing this cause because of this Fraud on the court subjects you to liability for willfully acceding to this fraud. This court's [state/local] 'action' avoids the conclusion; [and that is] this court is willfully involved in Racketeering by acceding to Fraud." – Heading of filed judicial notice.

"The main reason to file a complaint against a federal judge is to show that that judge is involved in Racketeering, and to show that the BARS are involved in Racketeering, because, were this not so, they [legislature(s)] would have to do something when they are informed that a judge has committed a criminal act." I now request an official complaint form for just such a reason.

- As each of you receive this, and I get the response back, I'm going to email Pete Hendrickson's *Memorandum of Law* that he filed with his briefs that are, as previously mentioned, currently before the Supreme Court of the United States, as well as my own *Proof of Claim, Brief in Support,* and all attached Exhibits.

- Set up hearings in the United States District Court, Eastern District of Michigan, Southern Division, Detroit, Michigan, to get my *Freedom of Information Act* requests answered, which is in your Constitutional power to do so. As I have neither the time nor the resources due to an almost $50,000.00 deficit from 2007 for any and all of the reasons stated herein, true answers to them will dispel all the fraud on the record thus far perpetrated by the U. S. Bankruptcy Court in New York, *Skadden Arps*, and *Delphi Corporation Tax Staff*. They are as follows:

Freedom Of Information Act Requests "FOIA's" to IRS **(Exhibits G through N** of *Proof of Claim***)**

(a) **IRS FOIA Request - §§6201, 6203, etc. Assessments - 2007**
Certified Mail #: 7004 1160 0002 2313 3816,
dated and mailed on March 22, 2007 . . . . . **Exhibit G**

(b) **IRS FOIA Request - Lien/Levy - 2007**
Certified Mail #: 7004 1160 0002 2313 3823,
dated and mailed on March 22, 2007 . . . . . **Exhibit H**

(c) **IRS FOIA Request - Information Returns, Forms W-2 and 1099, etc. - 2007**
Certified Mail #: 7004 1160 0002 2313 3830,
dated and mailed on March 22, 2007 . . . . . **Exhibit I**

(d) IRS FOIA Request - United States §3401(d) "employer" - 2007
Certified Mail #: 7004 1160 0002 2313 3847,
dated and mailed on March 22, 2007 . . . . . **Exhibit J**

(e) IRS FOIA Request - Form 668-W: Notice of Levy Service - 2007
Certified Mail #: 7004 1160 0002 2313 3854,
dated and mailed on March 22, 2007 . . . . . **Exhibit K**

(f) IRS FOIA Request - Judgment - 2007
Certified Mail #: 7004 1160 0002 2313 3861,
dated and mailed on March 22, 2007 . . . . . **Exhibit L**

(g) IRS FOIA Request - Explanation of reason for refund disallowance - 2007
Certified Mail #: 7004 1160 0002 2313 3878,
dated and mailed on March 22, 2007 . . . . . **Exhibit M**

(h) IRS FOIA Request - Cite Which Part of the Request Is Being Met
Certified Mail #: 7004 1160 0002 2313 3908,
dated and mailed on May 09, 2007 . . . . . **Exhibit N**

- My ever-increasing fan-base (yes, I have a following very interested in the outcome of this) have made mention that they want to start "recycling," so to speak (what do want from a state that's comprised of so many hunters and fisherman?). I keep reminding them that it's still a paper war, however; I've heard mention that none of them will abide by and allow anyone's money get stolen to anywhere ***NEAR*** the amount that's been taken from me (especially now that they know the law). With your help, I'd like to be able to inform them that we are not under Martial Law, and the laws still have significance and applicability.

- These things need to be done. I will not go through another year of private companies acting as innocent third parties and stealing the private worker's pay to give over to a third party. Nobody that I'm aware of can take a $50,000.00 hit financially, and survive. The fact that Judge Robert D. Drain is trying hard to whitewash this affair is plainly obvious, as he comes up with no valid reasons for denying a re-hearing on this affair. That he either hasn't read the amended briefs or simply chooses to ignore them will avail him not – neither he nor *DELPHI CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION,* and Debtor's attorneys will benefit from his acts. If the purposeful breaking down of our great nation's laws is allowed to continue, a working definition of sedition, and treason, indirectly, then the result that comes about *is* martial law. There can be little doubt that Debtor's attorneys had nothing on record until Judge Robert D. Drain told them to enter some "evidence" in opposition to mine, so that he could rule on it (hence the Janine "Deluca Declaration" sent hours (yes, ***HOURS***, in the hope that I would receive it before the hearing, but did not) before the initial Omnibus

Hearing scheduled Thursday, October 25, 2007.

By the way, it *is* a matter of court record, and was mentioned in the transcripts that the IRS has decided to start upholding the law – up to a point – and started entering all previous years tax returns filed by me into the record, by issuing the overpayments due to me. The fact that they are issuing and applying the overpayments ("to other taxes which our records indicate that you owe") due to me is a pretty good admission of culpability by the IRS that they never had the legal authority to start or enforce any lien/levy action in the first place. The "other taxes which our records show that you owe" is from 2004, a year in which I worked almost exclusively for *Debtor Delphi et. al.* A real judge, and an honest one, would have shown interest when mentioning of this fact was made on record. Also, a real and honest judge, when informed that someone's hands were tied as far as discovery went due to their *Freedom of Information Act* requests not being answered (for all of the reasons cited throughout) would have allowed that fact to stand for any attorney at law, and made motion of his own accord for an additional hearing. For a judge running interference for *DELPHI CORPORATION, et. al., DELPHI - DEBTOR IN POSSESSION,* and Debtor's attorneys, the answers speak for themselves. As I said, all I need now is a signed order ... (Question: Why is Judge Drain afraid to sign the orders, when the court rules clearly state that he has to?) Hmmmmm ...

I don't think they realize that when the civil suit ends, being provably and wholly **VOID (**there are no time limits or statutes of limitations on either fraud or void judgments, making my lien on *Delphi Energy & Chassis Systems, Saginaw Operations, 2328 East Genesee, Saginaw, Michigan, 48601*, valid until such time as I enforce it**)**, then the criminal one's begin ...

I do hereby certify that, to the best of my knowledge and belief, and under the penalty of perjury, the enclosed information is true, correct and complete.

_____ _____

Date Scott Darryl Reese

Subscribed to and sworn before me this ____ day of _____, 200__ .

_____

Notary Public, _____ County, Michigan.

My Commission Expires: _____